

Message Text

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21

ACTION L-03

INFO OCT-01 AF-08 ARA-06 EB-07 SS-15 NSC-05 CIAE-00 INR-07

NSAE-00 TRSE-00 SP-02 SSO-00 NSCE-00 INRE-00 ISO-00

/054 W

----- 047237

O 072245Z JUL 76

FM AMEMBASSY LIMA

TO SECSTATE WASHDC IMMEDIATE 851

AMEMBASSY MONROVIA IMMEDIATE

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DEPT FOR L/ARA - MR. DAVID GANTZ

EO 11652: NA

TAGS: EIND, EINV, BDIS, EMIN, PFOR, PE

SUBJECT: MARCONA: ASSISTANCE IN TAX CLAIMS CASE

REF: LIMA 6124

1. AMB. DE LA PUENTE CALLED AMBASSADOR JULY 6 TO REQUEST USG ASSISTANCE IN OBTAINING APPROPRIATE CERTIFICATION FROM GOVERNMENT OF LIBERIA REGARDING RECIPROCITY FOR PERUVIAN SHIPPING LINES ON PAYMENT EXPORT TAXES. HE NOTED TAX CLAIMS COULD BE AFFECTED IF GOL DOES GRANT EXEMPTION TO PERUVIAN LINES ON RECIPROCAL BASIS. AND, AS GOL DOES NOT HAVE DIPLOMATIC REPRESENTATIVE IN MONROVIA, SOLICITED OUR ASSISTANCE IN OBTAINING APPROPRIATE STATEMENT FROM GOL. HE SAID THAT CABLE FROM AMEMBASSY MONROVIA TO AMEMBASSY LIMA WITH APPROPRIATE VERIFICATION WOULD BE ACCEPTABLE.

2. IN THIS REGARD, EMBASSY ECON COUNSELOR ON MORNING JULY 7 RAISED QUESTION WITH LOCAL MARCONA REP (KEHOE), WHO HAS SUPPLIED EMBASSY WITH XEROX COPY OF SUITABLE TEXT TO BE TRANSMITTED. FYI COPY IS OF LETTER FROM
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GOL FINANCE MINISTER EDWIN J. WILLIAMS DATED JUNE 30,

1975, WHICH WAS ONCE PRESENTED TO GOP, BUT WHICH
CANNOT NOW, EVIDENTLY, BE LOCATED. END FYI.

3. IF DEPARTMENT PERCEIVES NO OBJECTION, WE SUGGEST
THAT EMBASSY MONROVIA VERIFY FACTS IN CASE AND IF
APPROPRIATE TRANSMIT UNCLASSIFIED IMMEDIATE CABLE TO
US DRAWING ON BELOW TEXT. WE WILL THEN CERTIFY TEXT
LOCALLY AND PRESENT TO GOP FOR THEIR TAX FILES.

4. TEXT OF LETTER FOLLOWS: QUOTE

MINISTRY OF FINANCE
MONROVIA, LIBERIA

OFFICE OF THE MINISTER

CERTIFICATE OF EXEMPTION

TO WHOM IT MAY CONCERN: BE IT KNOWN THAT, I, EDWIN
WILLIAMS, MINISTER OF FINANCE OF THE REPUBLIC OF LIBERIA,
DO HEREBY CERTIFY (I) THAT BY VIRTUE OF THE INTERNAL
REVENUE CODE SECTION 140(D), SUB-CHAPTER E, CHAPTER 6,
PART II, TITLE 35, REVENUE AND FINANCE LAW OF THE LIBERIAN
CODE OF LAWS OF 1956 AND CURRENTLY IN FORCE, IN THE CASE
OF CITIZENS OF ANY FOREIGN COUNTRY, NON-RESIDENTS OF
THE REPUBLIC OF LIBERIA, AND CORPORATIONS ORGANIZED IN
ANY FOREIGN COUNTRY, ALL EARNINGS DERIVED FROM THE
OPERATION OF A VESSEL OR VESSELS ARE EXCLUDED FROM
GROSS INCOME AND ARE EXEMPTED FROM INCOME TAX PAYABLE
BY VIRTUE OF THE SAID INTENAL REVENUE CODE; (II) THAT
SECTION 5 OF THE MINISTRY REGULATION NO. 4 (1968)
(TAX ON INCOME ARISING IN LIBERIA OF NON-RESIDENT
FOREIGNERS NOT ACTIVELY ENGAGED IN TRADE OR BUSINESS
IN LIBERIA) FURTHER SPECIFICALLY STATES BY WAY OF EXPLAN-
ATION THAT INCOME DERIVED FROM MARITIME
PERATIONS WHICH
ARE EXCLUDED BY SECTION 140(D) OF THE SAID INTENAL
REVENUE CODE BE EXPRESSLY EXCLUDED FROM THE TAX ON
NON-RESIDENTS IMPOSED BY SECTIONS 152 TO 155 OF THE
SAID INTERNAL REVENUE CODE; AND (III) THAT
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ACCORDINGLY IN THE CASE OF NON-LIBERIAN CITIZENS,
NON-RESIDENTS OF THE REPUBLIC OF LIBERIA AND CORPORATIONS
ORGANIZED OUTSIDE OF LIBERIA, THE EARNINGS DERIVED FROM
A VESSEL OR VESSELS OF LIBERIAN OR NON-LIBERIAN REGISTRY
ARE EXEMPTED FROM LIBERIAN INCOME TAX. THIS EXEMPTION
APPLIES TO EARNINGS DERIVED FROM FREIGHT, GOODS, CARGO
IN BULK, PASSENGERS, MAIL AND OTHER ITEMS OF WATERBORNE
COMMERCE LOADED AT PORTS IN LIBERIA.

THE FOREGOING PROVISIONS OF LIBERIAN LAW APPLY TO
ALL VESSELS OF WHATEVER REGISTRATION, WITHOUT EXCEPTION.

ISSUED AND SEALED AT MONROVIA
MONTERRADO COUNTY, REPUBLIC
OF LIBERIA THIS 30TH DAY OF
JUNE, A.D. 1975.

(SIGNED) EDWIN J. WILLIAMS
MINISTER OF FINANCE, R.L.

UNQUOTE

5. DEPARTMENT PLEASE ADVISE MONROVIA ASAP IF ABOVE
SUGGESTION SATISFACTORY.
DEAN

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Message Attributes

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Draft Date: 07 JUL 1976
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Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: coburnhl
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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Margaret P. Grafeld
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04 MAY 2006

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TAGS: EIND, EINV, BDIS, EMIN, PFOR, PE, LI, MARCONA
To: STATE MONROVIA
Type: TE
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